




11.12/3



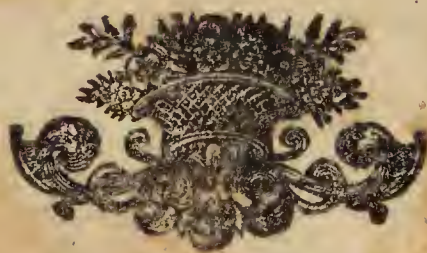
g. 7. B



Digitized by the Internet Archive
in 2018 with funding from
Wellcome Library

<https://archive.org/details/b30538269>

A P P E A L
T O T H E
LANDHOLDERS
Concerning the
REASONABLENESS
A N D
GENERAL BENEFIT
O F A N
E X C I S E
U P O N
TOBACCO and WINE.



L O N D O N,
Printed for J. PEELE at *Locke's Head in Amen-*
Corner. MDCCXXXIII.
Price Six-Pence.

APPENDIX

TO THE

LEGISLATURE

OF THE

STATE OF NEW YORK

AND

GENERAL ASSEMBLY

OF

THE YEAR

1880

IN SENATE

January 13, 1881

REPORT

OF

THE COMMISSIONERS OF THE LAND OFFICE

IN RESPONSE TO A RESOLUTION



A N

A P P E A L

T O T H E

L A N D H O L D E R S , & c .

G E N T L E M E N ,



W H I L S T Men of much lower Name and Condition than you, Shopkeepers, Artificers, and Inholders, have been claiming publick Notice and Audience, and advising their Representatives how to behave themselves in Parliament, directing them expressly to oppose *all Excises in any Shape whatsoever*; I should not have been surprized to have seen you taking the same Liberty with your Representatives, to have

seen you, instructing and even praying them, to remember your and their own long and heavy Burdens, and advising them readily to comply, I do not say with any Scheme for your Ease (for that would have been as ridiculous as immodest) but with all reasonable and equal Methods to abolish the *Land-Tax*, which in about forty Years has drained you of *Sixty Millions*.

Now if this great Blessing can be obtained for you, even without your Application for it, without any new Tax upon you or your Fellow Subjects, nay without adding to any old Tax, and without any other Alteration than that of collecting an antient Duty by a different and more successful Method; are you obliged to these your Neighbours, your Fellow-Subjects, these your Tenants and Dependants, for thus labouring to defeat by Clamour and Bitterness this invaluable Advantage, this mighty Deliverance of you and your Posterity from a Load which you have so long and so sorely felt, and which has been generally understood as an Incumbrance entailed upon you through all Ages to come?

To one who has not well considered the Power of Prejudice, of Selfishness, and of popular Frenzy, raised and heightened by the Arts and Invectives of angry and interested Men, it would appear as amazing as it is melancholy and shocking, that what all Men ought to applaud and promote, any Man should decry and oppose; that publick Benefits and the Relief of a Nation

Nation should be unpopular, and that Millions should continue burthened and distressed, rather than Particulars be obliged to comply with Law and Conscience. For, by Law and Conscience, Tea, Coffee, and Chocolate, ought to have paid as much to the Revenue when under the Customs, as they have done since under the Excise; yet they paid not then above one Half of what they pay now.

So that what Conscience and Oaths and former Laws could not effect, another Law and a different Regulation have accomplished. This new Regulation was therefore a Cure for the Arts and Frauds used in these Commodities, and, when applied to Tobacco and Wine, will in all Probability produce the same good Effect, and a double Revenue. So that the Nation will be profited and eased without aggrieving Particulars, unless the Cure of Frauds and of Corruption and Perjury be a Grievance. Yet this is such a Grievance to some, that, to prevent it, they have, by Arts and Misrepresentations, and Outcries of Oppression, influenced and inflamed not only many who were themselves innocent, but the Multitude in general, and possessed them with strange Fears of *General Excises* and Slavery; as if the restraining of a few Knaves were Matter of Oppression to all Men, when by it all Men were to be benefited and relieved; as if it were Slavery to be under a Prohibition to cheat; and a surer Method of collecting the same Duty upon two single Commodities were a *General Excise*.

To frustrate the Cure of these Frauds, the Relief of all the Gentlemen and Land-owners in *Great Britain* is to be postponed and prevented; or, in the best Light, you and yours must be condemned to groan under a Tax upon your Estates for ever, all for this important Consideration, that an Exciseman may not enter the Shop of a Tobacconist, or the Cellar of a Vintner. For this petty, this unequal Immunity to their Goods and Warehouses, your Lands must always continue assailed and exhausted. For, the whole Tenour of their Outcries, of their Combinations and Applications, infers a Necessity of holding you under a certain and steady Tax, that they may pay theirs, or not pay it, as they please.

The Entrance of an Exciseman into Shops and Warehouses, when open of Course to their Customers, can be no Injury, hardly an Inconvenience, to the Owners, where no Fraud is committed or intended. But suppose it an Inconvenience, suppose it some Disadvantage; is there any Advantage in Society, any in human Life, without some Allay, some Uneasiness, some Difficulty, Pain, or Fear?

You, Gentlemen, have sensibly found what a heavy Misfortune has attended your greatest Good, and even arisen from it, as you have been obliged to pay great Sums for near half a Century out of your Fortunes, for the Sake of being protected in your Fortunes. Whatever Debts you owed, whatever numerous Families
you

you had to rear, whatever Table your Figure, Name and Situation in the Country obliged you to keep, whatever Port to sustain; though you had many fine young Ladies to portion, many young Gentlemen to educate and settle; still a yearly Deduction was made out of your Rents, however scanty of themselves, however ill paid, and already burdened with daily Repairs and weekly Poor-Rates; besides that, together with all these Loads, you had all other Taxes to pay, for the Shoes that you wore, for the Candles that you burned, for the Soap that washed you, for the Drink that refreshed you; and a tenth Part of your annual Produce was all the while appropriated to the Church. But, as it was a Contribution for publick Protection, it was not to be avoided: Nor do I remember that you have ever in your Instructions to your Representatives, desired them to take it off; so little Thought had you of being relieved, at least utterly relieved from it.

The Offer of Relief is therefore the more generous, the more pleasing and surprizing; yet this generous Offer, this sudden and unexpected Relief, is, you see, opposed with all Violence, misrepresented with all Falshood, and reviled with all Bitterness and Malice; with such Rage, with such Tumult, as if, far from removing old Taxes, new Taxes were going to be laid on and accumulated in the severest and most various Manner; nay, as if our Government and Liberties were going to be destroyed, Tyranny and
arbi-

arbitrary Imposts set up, and universal Bondage to ensue.

I am ashamed, for the Honour of Mankind, and of my Countrey, to mention, or rather to repeat the miserable and ridiculous Cause of all this solemn Fear, this popular Tumult and Alarm. It is no other, nor greater, than that it is apprehended that an Excise Officer, armed with a gauging Wand, shall examine the Hogsheds of Vintners, and the Casks of Tobacconists, though he already pay daily Visits to their Neighbours the Grocers, Druggists, Chandlers, Soap-boilers, Malsters, Brewers and Tanners, without bringing them any Terror or Disturbance; so far is he from oppressing or enslaving them.

Does it do Credit to the Candour of such as began this Affright, or to the Understanding of those who are seized with it, to turn this Sort of poor Officer, one so familiar to our Eyes, so long tried and harmlessly employed, into such a Bugbear, as if each of them were a Bashaw armed with Legions and lawless Power? There can hardly be a greater Instance that there is nothing so false, so extravagant and incredible, nor even impossible, but some Men will be found to assert it, others to believe it.

Many Kinds of Trades are now under the Inspection of this Officer: He visits Brewers, Chandlers, Soapmakers, Malsters, Tanners, &c. all as deserving Subjects, as Dealers in Tobacco and Wine, and of much more Importance to the Publick; and why they who are no better than
the

the rest, and not so useful, should claim greater Exemption, especially such an Exemption as affects the Publick so nearly, and you, Gentlemen, so essentially, no equal or tolerable Reason can be assigned. Would you lose one of the greatest Advantages that ever were offered to you, because your Neighbour, with whom you lay out your Money for Wine and Tobacco, and consequently maintain him, cares not that an Officer should cross his Threshold, though that Officer cannot hurt him, if he injure not the Publick, and defeat not the Laws? Nay, that Officer is a certain Security, and even a Benefactor to every fair Dealer, by watching and preventing the foul Dealer, who, by cheating the Publick, can under-sell, and consequently undo his fair Neighbour.

Now where the honest Trader, by paying the full Duty without raising the Price, is ruined, and the unjust Trader, by paying no Duty, or very little Duty, and yet not sinking the Price, or sinking it but a little, thrives, is it not just to encourage the former and check the latter? This is therefore a Project for the Advancement of publick and private Honesty, as well as of your Ease and Prosperity.

Nor can there be so equitable a Method contrived of raising a Duty upon these two Commodities. The Merchant who imports them pays no Duty, and cannot be aggrieved or hurt: The Retailer who buys them of the Merchant, and pays the Duty, and by raising the Price makes

the Consumer repay him, cannot be hurt ; for neither does he pay any Thing out of his own Pocket. It is you, Gentlemen, and the rest of the Consumers, who pay all. Even such as pay no Duty, charge you, as if they did.

How therefore does this Change in the Method of collecting the Duty, injure any honest Man? I am sure it affects you in a very desirable, in a very glorious Manner. It is a Scheme for adding to the Estate of every Man who has one. It is giving every such Man another Estate, a tenth, or a twentieth more than he had before. It is giving to some of you Hundreds a Year, to most of you Pounds, and to every one in Proportion to what he already possesses, or has already suffered.

What a glorious Relief and Donation would this have been thought at a Time when no such Relief was expected? And that Time has been almost ever since the very Beginning of the Land Tax ; nor has any Thing been more commonly believed, than that this Tax was to last for ever.

It has been always confidently charged upon the Revolution by its Enemies, as a Curse and Calamity entailed upon it, that it had introduced a heavy Burden upon Land, from which the Gentlemen and Freeholders of *England* were never more to be released. Are they not then your Friends, your Benefactors, your good Angels, that present you with this noble, this necessary, this unhopèd-for Relief, this Addition to your Fortunes, without laying a single Farthing upon
the

the rest of your Fellow Subjects? It is therefore extremely unkind, not to say barbarous, in them, thus to combine, thus to clamour and rage against a Scheme calculated to make you happy without hurting them, nay tending evidently to their Advantage in general: But their Passions, raised by Art or Folly, blind them: Do not let their Passions blind you too: Though the Sense of Feeling alone, even without Eyes, would seem sufficient to convince you of the Benefit intended for you.

How therefore can you relish the Arts and Noise employed to defeat that great Benefit? How can such as employ them expect any other Return from you than that of Resentment or Contempt? What would it be to you, that only a new Law were intended to mend the Defects of an old one, that the Duty upon Tobacco and Wine were to be paid to an Officer of Excise instead of an Officer of the Customs, even though this Change were of no immediate Advantage to you? But when by such an easy, such a small Change, Benefits so notable accrue to you, can you forbear wondering at the Immodesty of those who hope to close your Eyes, to deprive you of your other Senses, and to make you combine with them against your selves? They have sent or, perhaps more properly, procured to be sent, Directions to their Representatives, to oppose this harmless, this beneficent Scheme, that is, to *oppose your Relief*. Is this neighbourly, or just, or honest? Or is it not the greatest Insult and Injury that can be

offered to you? And do they who first awakened, and then promoted this Spirit of Opposition and Tumult, deserve your Thanks now, or your Votes hereafter? And does it not deserve your Notice at present, and your Remembrance hereafter, that they have laboured with all their Might to mislead you from your own Interest and Preservation, to enrage you against your real Benefactors, and stirred up your very Tenants and Neighbours to conspire against you?

You might fight them with their own Weapons, and send Directions to your Representatives in your Turn, and there set forth your Motives and Pretensions in very moving Strains. But I thank God, 'tis needless; your Representatives will do you and themselves Justice.

These angry People seem to combat against Shadows and Phantoms, as well as against your Good; they frighten themselves, or others frighten them, with the Word *Excise*, with *Excise-Officers*, and the *Laws of Excise*. They say nothing of the *Customs*, which have their *Officers* and *Laws*, and *Terrors* too; and, as an Excise-Officer can go wherever there are *exciseable Commodities*; so can a Customhouse Officer go wherever there are *customable Commodities*. Upon any Information of *Run Goods*, the Customhouse Officer, assisted by proper Authority, may enter private Houses and make Search; and without such Information and such Authority, an *Excise-Officer* cannot enter nor search there.

I very much doubt whether they who make the
greatest

greatest Noise about changing Commodities from *Custom* to *Excise*, understand the Difference, or have a clear Notion of either. *Customs* are Duties paid by the Merchant upon Importation : *Excises* are Duties payable by the Retailer upon Consumption. Now as the *Customs* are liable to many Frauds, which can be prevented under an *Excise* ; 'tis judged proper for your Sakes, Gentlemen, and for other publick Considerations, in which you are likewise concerned, to remove two Commodities, both foreign ones, and both employed in Luxury, from the *Customs* to the *Excise*.

What Advantage or rather Profit will from this Change, which hurts no honest Man, redound to you, I have already explained. It will besides have an immediate Tendency to lessen and discharge the publick Debts, to supply the current Service of each Year, to make up the Deficiencies of other Funds, and to the abolishing in Time all other grievous Taxes. So that, what additional Sums this new Method brings in, are not intended to enrich Courts nor Courtiers, or to be applied at Random, or squandered profusely ; but to be faithfully applied by your own Representatives to your Use and that of the Publick ; nor can it fail, by increasing the National Revenue, to discharge the National Debts, and Taxes, and Tax-gatherers. Thus as we are often forced to have recourse to War in order to procure Peace, the Addition of a few Officers now, will serve to lessen and dismiss a great Number of Officers hereafter.

This

This will be a noble Improvement of the publick Revenue, worthy of the Thoughts and Pursuit of Ministers and Legislators, of instant Concern and Benefit to you, and merits the good Wishes and Aid of all Men. This present Alteration neither falls upon your Land, nor the Produce of your Land; nor upon our Manufactures, nor upon any native Commodities, nor lays any new Duty even upon those two foreign Commodities, Wine and Tobacco, but only provides that such as stole the old Duty shall steal no more.

Clamour and Opposition upon the laying of any new Tax are usual, though such Tax be ever so reasonable or necessary, and even intended to lessen or abolish such as are not so. But here no new Tax is dreamt of; yet what Clamour, only upon altering the Method of collecting an old Tax, and establishing a better Method of collecting it; though nothing has been more common than to vary the Laws of the Revenues from Year to Year wherever they were found faulty or defective? I do not remember that the Imposition of a new Tax, however heavy and distressing, ever begot such Outcries. When *Leather, Soap, and Candles*, (Commodities so necessary to Life, and of our own Produce) were *excised* in the latter End of the Queen's Reign, no such Clamour ensued. The Excise at present intended, only extends to two foreign Commodities, two Commodities of Luxury. Yet what Clamour now, what Tumult, what Combinations! Was any such Alarm raised when Tea, Coffee and Chocolate were subjected to an
Excise

Excise a few Years ago? No, many who oppose this Excise, were for that Excise.

As to any Intention of a *General Excise*, with which some have endeavoured to frighten you, 'tis such a monstrous Impossibility, and consequently such a monstrous Falshood, that I shall not do it the Credit, nor offer you the Affront, to confute it; but leave it to those who broached it, and them to reconcile it to common Veracity and Honour, if they can, or to reflect upon their own great Sagacity, if ever they believed it.

The Increase of Excise Officers is, I think, the principal Objection to the present Scheme. What a terrible Disappointment it would be to some of the Objectors, if it could be executed without any such Increase of Officers? (For all who make the Objection are not, I doubt, entirely governed in this Affair by pure Reason and Virtue.) But I believe there must be some such Increase, which must be owned an Inconvenience. But, alas, what is the Course of human Life, what the Business of all the Wisdom amongst Men, but from numberless Evils to pick out that which is least, and amongst Things that are not bad, that which is nearest to Good?

In Times of War, I should be glad that we could defend our selves without Soldiers, or find Soldiers who took no Pay. But as we must employ and pay Soldiers for our Safety, so must we Officers for that of the Revenue. I hope the Number to be added will be but small, and then there will be scarce any Cause of Complaint:

plaint: I say, *scarce any*, since the Receivers General of the several Counties will be discharged; Men who from their superior Allowances, Weight and Influence (especially by Means of the publick Money, and their Power to spare and assist their Neighbours) are of much more Consequence in the Country, and at Elections, than so many, or three Times as many poor Excise Men, whose Behaviour is known to be so severely watched and restrained by Law, and the Inspection of their Superiors. Let it be remembered too, that these Receivers General are all Officers appointed by the Crown.

As to the Laws of Excise, which are another Source of Terror, a good deal is to be said in Mitigation of such Terror. The King's Part of the Duty arising from Wine and Tobacco, will still continue under the Customs; so that the Revenue of the Crown will be no wise increased by this Project, and all that Increase goes into the National Purse. Thus the Subject, in any Disputes with the Crown, has still the Privilege of a Trial by Juries. So far therefore as these Duties come under the Excise, there can be no Dispute but between a particular Subject and the Society in general; and then the Commissioners, though appointed by the Crown, can have no Biass to Partiality, nor any private Ends; for in every such Dispute it is the Interest of the Publick, as well as of every private Man, to have Suits suddenly decided by Judges who are absolutely impartial.

In the Ordinary Courts, Delays are infinite, Expences infinite, and Suits endless. Besides the Commissioners are Judges in Conscience; and by not being confined to the Forms and Letter of the Law, have a Latitude for exercising Mercy and Mitigation: And this their Jurisdiction is confined within the City of *London* and the Bills of Mortality. Over all the rest of *England* the Justices of the Peace exercise the same, and judge and determine summarily, as well as the Commissioners of Excise in *London*. These Justices can also inflict personal Punishment, Whip, and Imprison; thus they punish Vagrants and Pick-pockets; and such Power is found useful and necessary. Is it not equally so in Matters of the Publick Revenue, by which the Publick it self is secured and maintained?

Nor is such summary Judgment confined to these Instances only (so far is it from being singular in the Commissioners of Excise.) The Court of Chancery hath it in a very sovereign Degree, and all the Property in *England* litigated there, lies in the Breast and Option of a Judge, who is an Officer appointed by the Crown, as well as the Commissioners of Excise, and removeable at Pleasure, as they are. The Court of Delegates likewise exercise the same Power, and these Delegates also are appointed, made, and unmade by the King.

Even the ordinary Courts of Justice do in many Cases act and determine discretionally and without Juries, even in Matters of Person and

C
Property,

Property, and daily fine and commit. But if after all, People will be still left at Liberty, under this new Regulation to have Recourse to Juries and the Exchequer, I fancy 'tis a Liberty they would seldom use or have occasion to use. I have heard of some, who when 'twas offered them, did not accept it, even whilst they were making great Noise, frightening and enflaming their Fellow Subjects upon this very Point.

Great Pains have been taken to render the Word *Excise* odious to you, and the Thing it self terrible, not by Reasoning or good Authority; but by inflammatory Invectives, and by unfair and affecting Descriptions: Yet this very Method of raising Duties in general by an *Excise*, is not only practised by the wisest and freest States, but has been ever recommended by the best Judges and the wisest Men, in Opposition to that of Customs, which they condemn. This is the Opinion of the famous Monsieur *de Witt*; it is the Opinion of Mr. *Mun*, that eminent and approved Writer upon Trade; it is the Opinion of Sir *Josiah Child*, that opulent Merchant, famous for his clear and rational Discourse of Trade; and 'tis the Opinion of the great Sir *Walter Raleigh*, a Man for Judgment, Strength of Genius, various Knowledge and Experience, equal to any Man, superior to most Men.

These great Names all contend against *Customs*, or for the Lowness of *Customs*, and for the Use of *Excise*. Sir *Josiah Child* in deducing the Causes of the prodigious Increase and Prosperity of

of the *Dutch*, assigns for one of these Causes, the Lowness of their Customs and the Height of their Excise, which latter, adds he, is certainly the most equal and indifferent Tax in the World, and least prejudicial to any People.

Mr. Mun says (speaking of publick Taxes) neither are these heavy Contributions so hurtful to the Happiness of the People as they are commonly esteemed; for as the Food and Raiment for the Poor is made dear by EXCISE, so doth the Price of their Labour rise in Proportion, whereby the Burthen (if any be) is still upon the Rich, who are either Idle, or at least work not in this Kind, yet have the Use, and are the great Consumers of the Peoples Labour.

You see here the Defence of *Excise*, of very extensive *Excise*, by two Men of great Skill and Name in Trade, and in whatever affected Trade: And will you be alarmed, will you suffer any Man, or any Numbers of Men to alarm you, at a Design of Excising two Commodities of foreign Growth, and only used in Luxury?

Sir *Walter Raleigh* says, that the low Duties (that is Customs) levied by the *Dutch* upon Merchants, draws all Nations to trade with them; and that whatever Excises or Impositions are laid upon the common People, Merchants and Trade, are still eased and upheld by all possible Means. This makes Trade flourish; Trade increases their Revenues, and creates Profit, Plenty and Employment of all sorts by Sea and Land. He says that *Genoa* had once great Traf-

sick, and was the Flower of Commerce as appeareth by their Records, and their sumptuous Buildings: For all Nations traded with them, and There was the Storehouse of Italy and other Places; but after they had set a great Custom of sixteen per Cent. all Nations left trading with them; which made them give themselves wholly to Usury. The Duke of Florence, he says, on the contrary, builded Leghorn, and set small Custom upon Merchandize, and gave them great and pleasing Privileges, which hath made a rich and strong City, with a flourishing State.

I hope these great Authorities, as great as any that can instruct you upon this Subject, will satisfy you that, as *Excise* in general (observe I do not say, nor mean a *General Excise*) is not such a Monster as it has been represented to you, so this particular *Excise* upon Wine and Tobacco will not appear so monstrous and frightful, as continuing a Tax upon your Land to prevent it, would appear. I indeed hope, that when once the whole Scheme is produced and explained, it will appear exceptionable to none, but such as are wont to run and adulterate those two Commodities, and are enraged that they cannot always do so.

And if this be the only *Excise* intended, will not any Man, especially any Countrey Gentleman, blush to own that he has so long patiently suffered our own Home-Produced and Manufacture, so necessary to the poor Labourer and Manufacturer, to lie under such heavy Duties and Discouragements

ments, and now only begins to complain, when two Things of Luxury and of foreign Growth, are going to be subjected to the like Imposition? Is it likely, or natural that our Representatives will hear nothing in Favour of the Landed Interest? Are we to inform the World that the Countrey Gentleman, is the only Man in this Nation, who neither knows nor regards his own Interest?

You see how busy and warm Tradesmen and Shopkeepers are, to ease themselves at your Expence; and will you profit nothing by their Example, especially when without loading *them* you ease *your selves*? Surely the Concerns of Tobacco-nists and Vintners, especially their partial and dishonest Concerns, are not the Concerns of you and all Men, nor is it necessary that you and all Men should suffer for them. Surely you will not suffer your selves to be surprized and misled by the Men who gain by the Frauds now to be removed.

The genuine Drift of the Complaints and Noise of such Men upon this Occasion, is really no more nor better, than that you must still pay, still be distressed, that they may still cheat and flourish; that they may grow rich Knaves whilst you continue innocent Beggars, and their Dupes. For this honourable Reason the Payment of our publick Debts must be still slow or retarded; for this there must be yearly Deficiencies with yearly Demands upon the Lands, and upon untransgressing Subjects; and for this, such as begin to despair of continuing their Frauds, and of preserving their unjust Gain, are loud in the Presages and Cry of
Oppression.

Oppression. Others seduced and scared by them, join with them till their Name is become *Legion*. They of them who know themselves guilty and are the Misleaders of others, deserve no Compassion, and have forfeited all Title to Charity; and of the many and the misled, I shall only say here, *Father, forgive them, for they know not what they do.*

Meer Dinn and empty Words and Cries ought to carry no Cause. Nor are Majorities always in the right. If they were, all *Europe* ought to be *Papists* at this Day, all *Asia* ought to be *Mahometans*, or rather the whole World ought to be *Pagans*. I could indeed produce very popular Vouchers that the *Majority* is often mistaken, often unjust. Nothing is more common than popular Folly, prevailing Frenzy, and Multitudes bewitched and erring. Do not we remember the Madness of the *London Populace* upon the Election of Members in the latter End of the late Queen's Reign, when their common Cry was, *No Merchants, No Trade?* The Crowd often run mad when it is most their Interest to be sober and advised, often idolize their Enemies, often rave against their best Friends, would destroy the Man whom they ought to bless and cherish, and bless and exalt the Man whom they ought to curse and destroy. First, angry and artful Men enflame them, and then they enflame one another; and as it was not Reason, but bold Falshood and Calumny, that enraged them, so when they are in a Rage, they follow not Reason, but seek Revenge.

This

This is the Effect of Party, this the Pursuit and Success of the Leaders of Party; and this Temper sometimes carries Men so far, as to like or dislike, to love or hate, to oppose or comply, not for Reason, but for Party, and for Party against Reason. It seldom happens that we like the Actions of Men whose Persons or Stations we dislike; and 'tis too true that where a Spirit of Opposition prevails, the better publick Measures are, the worse they will be liked, the more they will be opposed. By which Means the Opposition comes at last to lose all its Credit and Use, and will be suspected to proceed from Heat only, even where 'tis reasonable and well grounded.

It was believed of the Duke of *Guise*, that fierce Leader of the League in *France*, that he would have turned Protestant, and headed the Protestants, had the Prince of *Conde* been a Catholick, and at the Head of the Catholicks. I know not whether that Duke did not declare so much. The same Ambition was said to have influenced the Prince of *Conde*. Nor is this inconsistent with their being both afterwards violently in earnest in their Choice when they had made it. So much do the Passions and Interest of Men master their Reason.

This may serve to warn you against implicit Dependence upon the Words and Declarations of any Man, let him be ever so able, ever so much your Darling. Love your Friends and Favourites, but be not over-hasty always to follow them. Consult your own Reason coolly first; examine your
own

own Interest and Necessities. Their Passions and Partialities may mislead them, and they may mislead you. Do by them as I desire you to do by me, and by this Appeal; weigh every Reason which either they or I offer, and approve it or reject it, just as it corresponds, or does not correspond with Truth and your Interest, and with the general Interest.

This Scheme which I have endeavoured to defend, appears exceeding reasonable to me, and of exceeding Benefit to you; but do not take my Word, where my Reasons satisfy not, neither take the Word of such as decry it, only because they decry it. Examine, whether when a Shilling in the Pound *per Annum* is taken off your Estates, without a Farthing laid upon you or any Man, you are not a Shilling in the Pound the richer, or will not be a Shilling in the Pound the poorer, if it be not taken off?

This is the short Issue, and a very clear one: Stick to it, nor suffer your selves to be puzzled with dark and artful Calculations and Rants of Oratory. I too could apply to your Passions, and perhaps warm them; but I want no such Help. I therefore use no glaring Colours nor Vehemence, nor Expressions fraught with Energy and Terror. I am from my Soul convinced by the Reasons which I lay before you, and hope they will serve for your Conviction, if they be sound. If they be not, you will at least excuse me for my sincere and affectionate Meaning.

It cannot reasonably offend you to vindicate the Measures

Measures of the Ministry, when your Good appears manifest in such Measures. Nor are you to judge of Ministers, by what their Enemies (when they have any such) say of them. As there is often Cause for opposing Ministers, so they are often opposed without Cause, or for a wrong Cause; If they do sometimes wrong Things, their Enemies do sometimes spiteful Things. If there be Ambition on the one Side, there may be Emulation or Revenge on the other; and the Desire of Power may animate Men, as well as the Possession of Power. As 'tis to be hoped we have amongst us many *publick Spirits* and *Patriots*, it is not impossible but there may be also some false Patriots, the *Patriots of a Party*, a Character as low and contemptible, as the other is noble and venerable.

Even the Evil of Corruption, the Subject of so many fine Harangues, and of many very bad ones, is too common and far spread to be confined to Courts and Ministers, and to their Arts only. Corruption often arises from Party and from Opposition to Power, as well as from Power it self. Even Treats and Hospitality may corrupt, as well as Money and Places; nay the want of a Place, may corrupt a Man, as much as having a Place may. Popularity it self, as plausible and well sounding as it is, has proved the Root and Means of much Corruption. Whoever or whatever deceives the People or enflames them without just Cause and Provocation, corrupts them. And thus the People have

D

been

been sometimes so corrupted, as to hate the best Ministers, and the best Actions of Ministers.

Of such Ingratitude and ill Usage for his highest Merit and Services, *Cicero* justly and warmly complains, *Pro maximis meis in Remp. meritis supplicia miserrima & crudelissima tulissem.* The Tribunes of the People corrupted the *Romans* as effectually by seditious Laws and Harangues, by flattering their Passions, and incensing them against the Nobility, as afterwards *Cæsar* did by Money. And as this very Scheme is intended as a Cure for Corruption, publick and pernicious Corruption, they who oppose it for unjust Ends, either of Faction or of Gain, are corrupt, and protect Corruption; and all Arts used to incense the People right or wrong against it, are corrupt Arts, and such as use them are the Authors of Corruption.

As to the Writings against it, such as I have seen of them, are most of them declamatory and evasive, many of them coarse, passionate, scurrilous, and all of them in my Opinion, inconclusive, and little or nothing to the present Point. Their Reasoning and Quotations about Impositions in general, are foreign and idle. Here is no Imposition at all intended, though no Community can subsist without some. That several of the Writings against the Excise, are ingenious Performances, I readily own. But there are many others altogether impotent, absurd and brutal. Scolding and foul Names on any Side

or Account cannot surely have any Weight with you. These are Weapons easily found in any Cause, and generally abound in a bad Cause. A good one wants not, and therefore rejects all such frail and miserable Helps. Some of these Authors are particularly severe upon ministerial Writers, and the coarse Titles of *wretched Scrib-ler*, *Creature of Power*, *venal Wretch*, *mercenary Crew*, *abandoned Hireling*, *wicked profligate Writer*, &c. are thrown about with great Freedom and Fury, and applied without Distinction, often at Random.

For my self I would much rather be so abused, than capable of such Abuse; neither have I suffered nor can I suffer by it, since it cannot possibly extend to me, as I know not what it is to be a listed Writer. Let me only say in Behalf of some others (for God forbid that I should concern my self with, much more defend all or most of, any Side) that this Practice is as unfair as 'tis gross. He who only vindicates what he in his Heart approves, cannot with any Propriety or Candour be called a *Hireling*; and 'tis full as just to defend the Administration, where it acts justly, as to censure it where it acts unjustly.

This I think no reasonable Man will deny; and where there are very honourable Persons, of the first Character, Dignity and Fortune, speaking for, and concurring with the Administration in Parliament, why should it be *base* or *mercenary* to concur with it, and write or speak

for it out of Parliament ; and why is such a Difference made for doing the same Thing? Even such as write for Hire, are not more blameable than such as plead for Hire, or, if you please, for Fees. And why should it be more scandalous to take Money from a Minister than from a Book-seller?

Perhaps there are Wretches, Ignorants, and Profligates that write for a Ministry, and how can a Minister help it? Though he want not them, they want him. It would however be unjust to say, that such low and officious Scriblers are confined to Ministers. Are there not other Wretches, other Profligates, other Ignorants, always ready to draw their dirty Quills for the Enemies of the Ministry too? And both Sorts often do so without being employed or asked by either. But though you employ them not, and even detest them whilst they are so employed, 'tis not so easy to avoid giving them Money. As there are worthy Men who speak on both Sides, why may not we suppose that worthy Men may write on both Sides? The Majority of Writers on either Side, are certainly very contemptible Creatures.

You must not therefore infer from hard Names and Reproach, that the Ministry are without Gentlemen of Parts and Honour to write for them, no more than they want others to speak for them. Some such they have to my Knowledge, without Fee or Reward, and such as would scorn the Offer of any. Upon those who treat such Gentlemen as *Slaves to a Ministry*, it were easy

easy and equally just to return the Charge of *Slavery to a Party*, as severe a Slavery as a Man can go through in a free Countrey, a Slavery which frequently obliges Men to approve what they heartily condemn, and to condemn what they heartily approve: Perhaps there are not a few such upon the present Occasion.

Sure I am that, upon this Occasion, there seems much more Ground for speaking, or if you will *Writing* in Behalf of the Ministry, than there is for doing it against them. To remove or relieve publick Burdens only by rectifying publick Errors, and curing publick Frauds, is in any Man or Minister a glorious Design; and the Minister who neglects it, when he can effect it, is guilty of a notable Breach of Trust. It is therefore an enormous Hardship upon Ministers, and great Injustice, to make it a Crime in them to do what would be an unpardonable Crime in them to omit.

Had the Ministry been first changed, and their Successors had accomplished this great Project, may we not presume, that it would have been the Subject of much just Boasting and Exultation, and of much just Reproach upon their Predecessors for neglecting it? You would then probably have been told, that the latter only studied to burden you, and that it was reserved for their Successors to have the Glory of relieving you. As it is too usual in this World not so much to regard what is done, as who does it, and not to judge of Men by their Actions, but of the
 Actions

Actions by the Men, it would be nothing wonderful (though I hope it is not true) that some should oppose and decry this new Scheme only through Fear of its adding to the Strength and Security of the Administration, by adding to their Credit, and publick Esteem. They may therefore study to defeat it ; not because it is for your Advantage, but because it is for the Glory of the Administration. You may recollect whether such a Thing has never happened before ; and if it has, whether it may not possibly happen again, and now ? Has the Gratification of private Passion never been preferred to Publick Good ? Or is this often done by Ministers only, and never by the Enemies of a Ministry ? And has it never been a Maxim with angry Men, and their Practice, to prevent by all Means those whom they strove to pull down, from gaining Credit and Security, by doing worthy and popular Things ?

The Sum of the whole is this ; here is an apparent Benefit intended for you, even the relieving of your Estates and adding to them, without taxing your Fellow Subjects. Are not the Authors of such a noble Benefit your Friends, and Friends to their Country ; and are such as oppose this noble Benefit to the Publick, publick spirited Men, or Friends to the Publick in this Instance ?

I might have added and enlarged upon several collateral Advantages arising from this Scheme, that it will greatly advance Trade and encourage

encourage Traders, by abolishing or reducing the Customs, since no great Sums are to be presently paid upon Importation, nor great Securities demanded, to the Increase of Bankrupts, and the utter Ruin of Families: That it will revive and encourage the poor distressed and despairing Planter, now devoured by Agents and expensive Commissions, by putting an End to such heavy Commissions and Agencies: That it will also put an End to much Perjury, Corruption and Dishonesty, both in Merchants and Custom-house Officers, who are both under great Temptations that way, and I fear do not always resist such Temptations: That it will destroy, at least lessen, the vile Trade of Smuglers, and consequently save the publick Revenue: That it will in a good Measure secure Wine from the abominable Mixtures and Brewings so long, and I doubt so perniciously practised, with many other Advantages, which for Want of Time I leave others to specify and explain.

I conclude therefore with observing, that the Clamour from the Shopkeepers and Innholders in Country Towns against Excising *Tobacco* and *Wine*, and against Excisemens coming into their Houses, is exceeding absurd, and even ridiculous, since all these Shopkeepers, or most of them, already sell Tea and Coffee, and all those Innholders sell Beer and Ale, and consequently are both already daily visited by the Officers of Excise.

Excise. But in Justice to these Clamourers I must own, that I doubt whether their Clamour proceeded originally from themselves, and from their own Judgment and Resentments.

I am,

GENTLEMEN,

With great Truth and Zeal,

Your most faithful

and affectionate Servant, &c.

F I N I S.



